

## 2003 DRAFTING REQUEST

### Bill

Received: **08/11/2003**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **John Gard (608) 266-3387**

By/Representing: **Ellen**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact:

Addl. Drafters: **pgrant**

Subject: **Counties - miscellaneous  
Munis - miscellaneous  
Education - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Gard@legis.state.wi.us**

Carbon copy (CC:) to:

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### Pre Topic:

No specific pre topic given

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### Topic:

Levy limits for municipalities, counties, and technical college districts, and school district revenue limits

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### Instructions:

Base the bill on LRB -3018, add SB 206 (LRB -2882/2), state that no part of a tax increment from a TID counts in the calculation of a city's or village's levy, and allow a referendum of the voters to exempt debt service from the limit.

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### Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 08/11/2003	csicilia 08/11/2003		_____			S&L
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			08/11/2003 _____		08/11/2003	08/11/2003	
/2	mshovers 08/12/2003	csicilia 08/12/2003	chaugen 08/12/2003 _____		sbasford 08/12/2003	sbasford 08/12/2003	S&L
/3	mshovers 08/12/2003	csicilia 08/12/2003	rschluet 08/12/2003 _____		sbasford 08/12/2003	sbasford 08/12/2003	

FE Sent For:

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At  
Intro.

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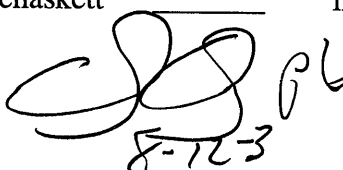
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Page 1

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Requester's email: Rep.Gard@legis.state.wi.us

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**Topic:**

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## 2003 BILL

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 not including any such changes in a tax  
 incremental district (TID).  $\pm$  addition, the  
 calculation of a city's or village's levy does not  
 include any tax increment  
 that is generated by a  
 TID.

today

gen  
cast

Fix (fix  
action plan  
save +  
regain  
cost)

1 AN ACT to amend 121.905 (1) and 121.91 (2m) (e) (intro.); and to create 38.17,  
 2 66.0602, 121.91 (2m) (f) and 121.91 (2m) (g) of the statutes; relating to: school  
 3 district revenue limits and levy limits for cities, villages, towns, counties, and  
 4 technical college districts.

### Analysis by the Legislative Reference Bureau

This bill creates local levy limits that apply to cities, villages, towns, counties (political subdivisions), and technical college districts. Generally, the bill prohibits a political subdivision from increasing its levy by a percentage that exceeds the percentage change in the political subdivision's equalized value due to new construction, less improvements removed. With regard to technical college districts, the levy limit is the levy for the previous year multiplied by 1.026. The bill contains exceptions to the levy limit for political subdivisions that transfer the provision of services, for cities or villages that annex town territory, and for a county levy that relates to a county Children with Disabilities Education Board. The levy limit may also be exceeded if a political subdivision's or technical college district's resolution to do so is approved in a referendum. A town with a population of less than 2,000 may exceed the levy limit if a resolution to do so is approved by an annual or special town meeting. The levy limits do not apply beginning three years after the effective date of the bill.

Under the bill, a technical college district's or political subdivision's levy limit is increased if the amount of debt service in the current year exceeds the amount in the prior year for debt that was approved by the governing body before July 1, 2003.

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This bill exempts from the limit all funds needed to pay debt service on debt authorized by resolution or referendum before July 1, 2003, and on debt authorized by referendum on or after July 1, 2003.

This bill sets the per pupil adjustment under school district revenue limits at \$120 in the 2003–04 school year and at \$100 in each subsequent school year. Under current law, the per pupil adjustment is approximately \$236 in the 2003–04 school year and \$241 in the 2004–05 school year and is adjusted for inflation in subsequent school years.

Currently, a school district with per pupil revenue below \$7,400 in the 2003–04 school year or below \$7,800 in any subsequent school year is exempt from the revenue limits. This bill specifies that these revenue ceilings apply only if the school board adopts a resolution setting its revenue ceiling at \$7,400 or \$7,800. Otherwise, the revenue ceiling is \$6,900.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1       **SECTION 1.** 38.17 of the statutes is created to read:

2       **38.17 Levy limit.** (1) **DEFINITION.** In this section, “debt service” includes debt  
3       service on debt issued or reissued to fund or refund outstanding municipal  
4       obligations, interest on outstanding municipal obligations, and related issuance  
5       costs and redemption premiums.

6       (2) **LIMIT.** Except as provided in subs. (3) and (4), no district board may increase  
7       its levy for any fiscal year to an amount that exceeds its levy for the previous fiscal  
8       year multiplied by 1.026.

9       (3) **ADJUSTMENTS.** (a) 1. If a district board transfers to another governmental  
10      unit responsibility for providing any service that it provided in the preceding fiscal  
11      year, the limit otherwise applicable under sub. (2) in the current fiscal year is  
12      decreased by the cost that it would have incurred to provide that service, as  
13      determined by the department of revenue.

**BILL**

1           2. If a district board increases the services that it provides by adding  
2     responsibility for providing a service transferred to it from another governmental  
3     unit that provided the service in the previous fiscal year, the limit otherwise  
4     applicable under sub. (2) in the current fiscal year is increased by the cost of that  
5     service, as determined by the department of revenue.

6           (b)<sup>1.</sup> If the amount of debt service for a district board in the preceding fiscal year  
7     is less than the amount of debt service needed in the current fiscal year, as a result  
8     of the district board adopting a resolution before July 1, 2003, authorizing the  
9     issuance of debt, the limit otherwise applicable under sub. (2) for the current fiscal  
10    year is increased by the difference between the 2 amounts, as determined by the  
11    department of revenue.

12           (4) REFERENDUM. (a) 1. A district board may exceed the levy limit under sub.  
13    (2) if it adopts a resolution to that effect and the resolution is approved in a  
14    referendum. The resolution shall specify the proposed amount of increase in the levy  
15    beyond the amount that is allowed under sub. (2).

16           2. Except as provided in subd. 3., the district board may call a special  
17    referendum for the purpose of submitting the resolution to the electors of the district  
18    for approval or rejection.

19           3. A referendum to exceed the limit under sub. (2) for the levy for the 2004–05  
20    fiscal year shall be held at the spring primary or election or September primary or  
21    general election in 2004.

22           (b) The district board shall publish type A, B, C, D, and E notices of the  
23    referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of failure to  
24    comply with the notice requirements of this paragraph.

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**BILL**

1 (c) The referendum shall be held in accordance with chs. 5 to 12. The district  
2 board shall provide the election officials with all necessary election supplies. The  
3 form of the ballot shall correspond substantially with the standard form for  
4 referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1)

5 (a). The question shall be submitted as follows: "Under state law, the percentage  
6 increase in the levy of the .... (name of district) for the next fiscal year, .... (year), is  
7 limited to ....%, resulting in a levy of \$..... Shall the .... (name of district) be allowed  
8 to exceed this limit such that the percentage increase for the next fiscal year, ....  
9 (year), will be ....%, resulting in a levy of \$....?"

10 (d) Within 14 days after the referendum, the district board shall certify the  
11 results of the referendum to the department of revenue. The limit otherwise  
12 applicable to the district under sub. (2) is increased for the next fiscal year by the  
13 amount approved by a majority of those voting on the question.

14 (5) SUNSET. This section does not apply beginning 3 years after the effective  
15 date of this subsection .... [revisor inserts date].

16 **SECTION 2.** 66.0602 of the statutes is created to read:

17 **66.0602 Local levy limits. (1) DEFINITIONS.** In this section:

18 (a) "Debt service" includes debt service on debt issued or reissued to fund or  
19 refund outstanding municipal or county obligations, interest on outstanding  
20 municipal or county obligations, and related issuance costs and redemption  
21 premiums.

22 (b) "Political subdivision" means a city, village, town, or county.

23 (c) "Valuation factor" means a percentage equal to the percentage change in the  
24 political subdivision's January 1 equalized value due to new construction less

**BILL**

1 improvements removed between the year before the previous year and the previous  
2 year, but not less than zero. *INS 5-2*

3 (2) LEVY LIMIT. Except as provided in subs. (3), (4), and (5), no political  
4 subdivision may increase its levy in any year by a percentage that exceeds the  
5 political subdivision's valuation factor. *INS 5-5*

6 (3) EXCEPTIONS. (a) If a political subdivision transfers to another governmental  
7 unit responsibility for providing any service that the political subdivision provided  
8 in the preceding year, the levy increase limit otherwise applicable under this section  
9 to the political subdivision in the current year is decreased to reflect the cost that the  
10 political subdivision would have incurred to provide that service, as determined by  
11 the department of revenue.

12 (b) If a political subdivision increases the services that it provides by adding  
13 responsibility for providing a service transferred to it from another governmental  
14 unit that provided the service in the preceding year, the levy increase limit otherwise  
15 applicable under this section to the political subdivision in the current year is  
16 increased to reflect the cost of that service, as determined by the department of  
17 revenue.

18 (c) If a city or village annexes territory from a town, the city's or village's levy  
19 increase limit otherwise applicable under this section is increased in the current year  
20 by an amount equal to the town levy on the annexed territory in the preceding year  
21 and the levy increase limit otherwise applicable under this section in the current  
22 year for the town from which the territory is annexed is decreased by that same  
23 amount, as determined by the department of revenue.

24 (d) <sup>1,</sup> If the amount of debt service for a political subdivision in the preceding year  
25 is less than the amount of debt service needed in the current year, as a result of the

**BILL**

1 political subdivision adopting a resolution before July 1, 2003, authorizing the  
2 issuance of debt, the levy increase limit otherwise applicable under this section to the  
3 political subdivision in the current year is increased by the difference between these  
4 two amounts, as determined by the department of revenue.

5 (e) The limit otherwise applicable under this section does not apply to the  
6 amount that a county levies in that year for a county children with disabilities  
7 education board.

8 (4) REFERENDUM EXCEPTION. (a) A political subdivision may exceed the levy  
9 increase limit under sub. (2) if its governing body adopts a resolution to that effect  
10 and if the resolution is approved in a referendum. The resolution shall specify the  
11 proposed amount of increase in the levy beyond the amount that is allowed under  
12 sub. (2). With regard to a referendum relating to the 2003 or 2005 levy, the political  
13 subdivision may call a special referendum for the purpose of submitting the  
14 resolution to the electors of the political subdivision for approval or rejection. With  
15 regard to a referendum relating to the 2004 levy, the referendum shall be held at the  
16 next succeeding spring primary or election or September primary or general election.

17 (b) The clerk of the political subdivision shall publish type A, B, C, D, and E  
18 notices of the referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of  
19 failure to comply with the notice requirements of this paragraph.

20 (c) The referendum shall be held in accordance with chs. 5 to 12. The political  
21 subdivision shall provide the election officials with all necessary election supplies.  
22 The form of the ballot shall correspond substantially with the standard form for  
23 referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1)

24 (a). The question shall be submitted as follows: "Under state law, the increase in the  
25 levy of the .... (name of political subdivision) for the tax to be imposed for the next

**BILL**

1 fiscal year, .... (year), is limited to ....%, which results in a levy of \$.... Shall the ....  
2 (name of political subdivision) be allowed to exceed this limit and increase the levy  
3 for the next fiscal year, .... (year), by a total of ....%, which results in a levy of \$....?”.

4 (d) Within 14 days after the referendum, the clerk of the political subdivision  
5 shall certify the results of the referendum to the department of revenue. The levy  
6 increase limit otherwise applicable to the political subdivision under sub. (2) is  
7 increased in the next fiscal year by the percentage approved by a majority of those  
8 voting on the question.

9 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than 2,000 may  
10 exceed the levy increase limit otherwise applicable under this section to the town if  
11 the annual town meeting or a special town meeting adopts a resolution to that effect.  
12 The limit otherwise applicable to the town under sub. (2) is increased in the next  
13 fiscal year by the percentage approved by a majority of those voting on the question.  
14 Within 14 days after the adoption of the resolution, the town clerk shall certify the  
15 results of the vote to the department of revenue.

16 (6) SUNSET. This section does not apply beginning 3 years after the effective  
17 date of this subsection .... [revisor inserts date].

18 **SECTION 3.** 121.905 (1) of the statutes, as affected by 2003 Wisconsin Act 33,  
19 is amended to read:

20 121.905 (1) In this section, “revenue ceiling” means \$6,900, except that  
21 “revenue ceiling” means \$7,400 in the 2003–04 school year and \$7,800 in any  
22 subsequent school year if a school board adopts a resolution to that effect by a  
23 two-thirds vote of the members elect.

24 **SECTION 4.** 121.91 (2m) (e) (intro.) of the statutes is amended to read:



**BILL**

1           121.91 (2m) (e) (intro.) Except as provided in subs. (3) and (4), no school district  
2           may increase its revenues for the 1999–2000, 2001–02, or 2002–03 school year ~~or for~~  
3           ~~any school year thereafter~~ to an amount that exceeds the amount calculated as  
4           follows:

5           **SECTION 5.** 121.91 (2m) (f) of the statutes is created to read:

6           121.91 (2m) (f) Except as provided in subs. (3) and (4), no school district may  
7           increase its revenues for the 2003–04 school year to an amount that exceeds the  
8           amount calculated as follows:

9           1. Divide the sum of the amount of state aid received in the previous school year  
10          and property taxes levied for the previous school year, excluding property taxes  
11          levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
12          (c), by the average of the number of pupils enrolled in the 3 previous school years.

13          2. Add \$120 to the result under subd. 1.

14          3. Multiply the result under subd. 2. by the average of the number of pupils  
15          enrolled in the current and the 2 preceding school years.

16          **SECTION 6.** 121.91 (2m) (g) of the statutes is created to read:

17          121.91 (2m) (g) Except as provided in subs. (3) and (4), no school district may  
18          increase its revenues for the 2004–05 school year or for any school year thereafter  
19          to an amount that exceeds the amount calculated as follows:

20          1. Divide the sum of the amount of state aid received in the previous school year  
21          and property taxes levied for the previous school year, excluding property taxes  
22          levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
23          (c), by the average of the number of pupils enrolled in the 3 previous school years.

24          2. Add \$100 to the result under subd. 1.

# BILL

1           3. Multiply the result under subd. 2. by the average of the number of pupils  
2       enrolled in the current and the 2 preceding school years.

3 (END)

**2003 BILL**

- 1 **AN ACT *to repeal and recreate*** 38.17 (3) (b) and 66.0602 (3) (d) of the statutes;  
2 **relating to:** changes to levy limits related to cities, villages, towns, counties,  
3 and technical college districts.
- 

***Analysis by the Legislative Reference Bureau***

The 2003-05 state budget bill, as passed by the state senate on June 19, 2003, and by the state assembly on June 20, 2003, creates local levy limits that apply to cities, villages, towns, counties (political subdivisions), and technical college districts. The budget bill prohibits a political subdivision from increasing its levy by a percentage that exceeds the percentage change in the political subdivision's equalized value due to new construction, less improvements removed. With regard to technical college districts, the levy limit is the levy for the previous year multiplied by 1.026. The levy limits do not apply beginning three years after the effective date of the budget bill.

Under the budget bill, a technical college district's or political subdivision's levy limit is increased if the amount of debt service in the current year exceeds the amount in the prior year for debt that was approved by the governing body before July 1, 2003. This bill exempts from the limit all funds needed to pay debt service on debt authorized by resolution or referendum before July 1, 2003, and on debt authorized by referendum on or after July 1, 2003.

This bill is void if the budget bill becomes law without the provision establishing levy limits.

**BILL**

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1       **SECTION 1.** 38.17 (3) (b) of the statutes, as created by 2003 Wisconsin Act ....  
2 (Senate Bill 44), is repealed and recreated to read:

3       38.17 (3) (b) The limit under sub. (2) does not apply to any of the following:

4       1. Funds needed for the payment of any general obligation debt service,  
5 including debt service on debt issued or reissued to fund or refund outstanding  
6 municipal obligations, interest on outstanding municipal obligations, or the  
7 payment of related issuance costs or redemption premiums, authorized before July  
8 1, 2003, by a resolution of the district board or by a referendum and secured by the  
9 full faith and credit of the district.

10       2. Funds needed for the payment of any general obligation debt service,  
11 including debt service on debt issued or reissued to fund or refund outstanding  
12 municipal obligations, interest on outstanding municipal obligations, or the  
13 payment of related issuance costs or redemption premiums, authorized on or after  
14 July 1, 2003, by a referendum and secured by the full faith and credit of the district.

15       **SECTION 2.** 66.0602 (3) (d) of the statutes, as created by 2003 Wisconsin Act ....  
16 (Senate Bill 44), is repealed and recreated to read:

17       66.0602 (3) (d) The limit under sub. (2) does not apply to any of the following:

18       1. Funds needed for the payment of any general obligation debt service,  
19 including debt service on debt issued or reissued to fund or refund outstanding  
20 obligations of the political subdivision, interest on outstanding obligations of the  
21 political subdivision, or the payment of related issuance costs or redemption

INS  
3-11

The limit otherwise applicable under this section does not apply to amounts levied by a district board

## BILL

1 premiums, authorized before July 1, 2003, by a resolution of the political subdivision  
2 or by a referendum and secured by the full faith and credit of the political subdivision.

3 *The limit otherwise applicable under this section does not apply*  
4 2. ~~Funds needed~~ for the payment of any general obligation debt service,  
5 *to amounts levied by a political subdivision*  
6 including debt service on debt issued or reissued to fund or refund outstanding  
7 obligations of the political subdivision, interest on outstanding obligations of the  
8 political subdivision, or the payment of related issuance costs or redemption  
9 premiums, authorized on or after July 1, 2003, by a referendum and secured by the  
10 full faith and credit of the political subdivision. ✓

11 ~~SECTION 3. Nonstatutory provisions.~~

12 (1) RECONCILIATION PROVISION. If 2003 Wisconsin Act .... (Senate Bill 44) does  
13 not create sections 38.17 and 66.0602 of the statutes, then this act is void.

14 **SECTION 4. Effective date.**

15 (1) This act takes effect on July 1, 2003, or on the day after publication of 2003  
Wisconsin Act .... (Senate Bill 44), whichever is later.

(END)

## 2003 SENATE BILL 206

June 23, 2003 - Introduced by Senators PANZER and DARLING, cosponsored by Representatives GARD and KAUFERT. Referred to Committee on Senate Organization.

1 AN ACT *to repeal and recreate* 66.0602 (5); and *to create* 66.0602 (3) (f) and  
2 66.0602 (3) (g) of the statutes; **relating to:** changes to levy limits related to  
3 towns, certain cities or villages, and 1st class cities.

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### *Analysis by the Legislative Reference Bureau*

The 2003-05 state budget bill as passed by the state senate on June 19, 2003, and by the state assembly on June 20, 2003, creates local levy limits that apply to cities, villages, towns, counties (political subdivisions), and technical college districts. The budget bill prohibits political subdivisions from increasing their levy by a percentage that exceeds the percentage change in the political subdivision's equalized value due to new construction, less improvements removed. With regard to technical college districts, the levy limit is the levy for the previous year multiplied by 1.026. Under the budget bill, the levy limits do not apply beginning three years after the effective date of the budget bill.

An exception to the levy limits allows towns with a population of less than 2,000 to exceed the limit otherwise applicable if the annual town meeting adopts a resolution to that effect. Under this bill, such a town may exceed the limit otherwise applicable if a special or an annual town meeting adopts a resolution to that effect.

This bill also allows a city or village which has been providing services for a fee to property located in a town for at least ten years, and which annexes territory from that town, to increase the limit otherwise applicable in the current year by an amount equal to the city's or village's mill rate applied to the current assessed value of the annexed territory. The limit otherwise applicable to the town from which the

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territory was annexed is reduced by an amount equal to the town's mill rate multiplied by the assessed value of the annexed territory as of the last year that the territory was subject to town taxation.

Also under this bill, the limit otherwise applicable does not apply to the amount that a 1st class city (presently only Milwaukee) levies for school purposes. Currently, a 1st class city school district is not authorized to levy a tax; the city in which the school district is located levies a tax for school purposes at the direction of the school board. ✓

~~This bill is void if the budget bill becomes law without the provision establishing levy limit.~~

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

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SECTION 1. ~~66.0602 (3) (f)~~ of the statutes is created to read:

2 ~~66.0602 (3) (f)~~ (f) If a city or village which has been providing services for a fee to  
3 property located in a town for at least 10 years, annexes territory from that town, the  
4 city's or village's levy increase limit otherwise applicable under this section is  
5 increased in the current year by an amount equal to the city's or village's mill rate  
6 applied to the current assessed value of the annexed territory, and the levy increase  
7 limit otherwise applicable under this section in the current year for the town from  
8 which the territory is annexed is decreased by the town's mill rate applied to the  
9 assessed value of the annexed territory as of the last year that the territory was  
10 subject to taxation by the town, as determined by the department of revenue.

11 ~~SECTION 2. 66.0602 (3) (g)~~ of the statutes is created to read:

12 ~~66.0602 (3) (g)~~ (g) The limit otherwise applicable under this section does not apply  
13 to the amount that a 1st class city levies for school purposes.

14 ~~SECTION 3. 66.0602 (5) of the statutes, as created by 2003 Wisconsin Act ....~~  
15 ~~(Senate Bill 44), is repealed and recreated to read:~~

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~~66.0602 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than 2,000 may exceed the levy increase limit otherwise applicable under this section to the town if a special or an annual town meeting adopts a resolution to that effect. The limit otherwise applicable to the town under sub. (2) is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. Within 14 days after the adoption of the resolution, the town clerk shall certify the results of the vote to the department of revenue.~~

**SECTION 4. Nonstatutory provisions.**

(1) RECONCILIATION PROVISION. If 2003 Wisconsin Act ... (Senate Bill 44) does not create section 66.0602 of the statutes, then this act is void.

**SECTION 5. Effective date.**

(1) This act takes effect on July 1, 2003, or on the day after publication of 2003 Wisconsin Act .... (Senate Bill 44), whichever is later.

**(END)**



## BILL

## SECTION 1

1 applicable to the district under sub. (2) is increased for the next fiscal year by the  
2 amount approved by a majority of those voting on the question.

3 (5) SUNSET. This section does not apply beginning 3 years after the effective  
4 date of this subsection .... [revisor inserts date].

5 SECTION 2. 66.0602 of the statutes is created to read:

6 **66.0602 Local levy limits.** (1) DEFINITIONS. In this section:

7 (a) "Debt service" includes debt service on debt issued or reissued to fund or  
8 refund outstanding municipal or county obligations, interest on outstanding  
9 municipal or county obligations, and related issuance costs and redemption  
10 premiums.

11 (b) "Political subdivision" means a city, village, town, or county.

12 (c) "Valuation factor" means a percentage equal to the percentage change in the  
13 political subdivision's January 1 equalized value due to new construction less  
14 improvements removed between the year before the previous year and the previous  
15 year, but not less than zero. ~~NOT~~

16 ~~INS~~ ~~5-18~~ ~~5-17~~ → "Valuation factor" does not include any percentage  
17 change in a city's or village's equalized value due to new construction, or  
18 improvements removed, in a tax incremental district under s. 66.1105. ✓

19 ~~(2) LEVY LIMIT.~~ Except as provided in subs. (3), (4), and (5), no political  
20 subdivision may increase its levy in any year by a percentage that exceeds the  
21 political subdivision's valuation factor. ~~NOT~~  
22 In determining its levy in any year, a city or  
23 village shall subtract any tax increment that is calculated under s. 66.1105 (2) (i). ✓

24 ~~(3) EXCEPTIONS.~~ (a) If a political subdivision transfers to another governmental  
25 unit responsibility for providing any service that the political subdivision provided  
in the preceding year, the levy increase limit otherwise applicable under this section  
to the political subdivision in the current year is decreased to reflect the cost that the

**Barman, Mike**

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**From:** Nowak, Ellen  
**Sent:** Monday, August 11, 2003 5:12 PM  
**To:** LRB.Legal  
**Subject:** Draft review: LRB 03-3097/1 Topic: Levy limits for municipalities, counties, and technical college districts, and school district revenue limits

It has been requested by <Nowak, Ellen> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 03-3097/1 Topic: Levy limits for municipalities, counties, and technical college districts, and school district revenue limits